



**ASSOCIATE TAX AUDITOR**  
**EXAM CODE: 1EQATA**

Department(s):	Board of Equalization
Opening Date:	Continuous
Final Filing Date:	Continuous
Type of Recruitment:	Departmental Promotional
Salary:	\$ 4619.00 to \$5897.00
Employment Type:	Permanent Full-time Permanent Part-time Permanent Intermittent Limited Term Full-time Limited Term Part-time Limited Term Intermittent
Exam Type:	State-wide
Location(s):	California Chicago, Illinois Houston, Texas New York

***Your application will not be accepted for this promotional examination unless you are currently a Board of Equalization employee that meets the minimum qualifications or fall under SPB rule 234, 235, Government Code 18990, 18991, and 18992.***

***Note: This examination does not have an "Apply Online" feature.***

**EEO**

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

**DRUG FREE STATEMENT**

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

**WHO SHOULD APPLY**

This is a departmental promotional examination for the Board of Equalization.

1. Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **the cut-off** date, in order to take this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or

3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or
4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

## **FILING INSTRUCTIONS**

Cut-off Date: **Continuous**

The California State Board of Equalization administers this test on a continuous filing basis for positions in various locations throughout California. Applicants who meet the minimum qualifications may apply for this examination at any time.

All applications received after the cut-off date will be held for the next exam administration.

Candidates who participated in the exam administration with a list date of 11/17/2011 are not eligible to apply for this new testing period; this applies to both candidates who were successful and to candidates who were not successful in obtaining a passing score. Candidates who withdrew and/or did not participate in this administration must resubmit a new application before the next cut-off date in order to be considered for the upcoming exam administration; previously submitted applications will not be carried over.

MEETING THE MINIMUM QUALIFICATIONS TO COMPETE IN THE **ASSOCIATE TAX AUDITOR**, BOARD OF EQUALIZATION EXAMINATION DOES NOT ASSURE PLACEMENT ON THE ELIGIBLE LIST. COMPETITORS MUST SUCCESSFULLY PASS THE EXAMINATION.

**State Applications (Form STD. 678) may be mailed to:**

**EXAMINATION & RECRUITMENT SECTION  
BOARD OF EQUALIZATION  
450 N STREET, MIC 17  
SACRAMENTO, CA 95814**

**Do not submit applications to the State Personnel Board.**

Applications (Form STD. 678) submitted by mail, not on-line, must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, CA 95814.

**Note:**

**Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of Regulations 174.**

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin.

## **SPECIAL TESTING ARRANGEMENTS**

If you are disabled and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

## **REQUIRED IDENTIFICATION**

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

## **ELIGIBLE LIST INFORMATION**

A departmental promotional eligible list will be established for **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California** with the Board of Equalization. The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

## **REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION**

All applicants must meet the education and/or experience requirements as stated on the examination announcement at the time of filing for the examination. All applications/resumes must include "to" and "from" dates (month/day/year), time base, and civil service class title (**not working title**). **Applications/resumes received without this information will be rejected.**

Candidates who meet the minimum qualifications as stated below may apply for this examination at any time. Once you have taken the examination, you may not reapply for nine (9) months. All applicants must meet the education and/or experience requirements as stated on this examination announcement.

Candidates who are eliminated for not meeting the minimum requirements as stated on this examination bulletin may reapply when the entrance requirements are met.

Candidates who do not appear for their scheduled examination or who do not attain a minimum rating of 70% must wait at least six (6) months from the date of disqualification before reapplying.

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## **MINIMUM QUALIFICATIONS**

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience requirement.

### **EDUCATION:**

#### **EITHER I**

Equivalent to graduation from college, with a specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

#### **OR II**

**Completion of either:**

- a. A prescribed professional accounting curriculum given by a residence or correspondence school of accounting including courses in elementary and advanced accounting, auditing, cost accounting, and business law; Or
- b. The equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate- grade residence institution including courses in elementary and intermediate or advanced accounting, auditing, and cost accounting, and three semester units of business law.

(Applicants who will complete course work requirements outlined under a and b above during the current quarter or semester will be admitted to the examination; however, evidence of successful completion of the curriculum and the prescribed courses must be produced before being considered eligible for appointment.)

**AND****EXPERIENCE:****EITHER I**

One year of experience in California state service performing duties at a level equivalent to Tax Auditor, Board of Equalization, Range B. (Promotional candidates within six months of satisfying this requirement will be admitted to the examination but must fully meet the requirement before being considered eligible for appointment.)

**OR II**

Three years of professional experience in government, commercial, or public auditing performing analytical or critical examination of records or books of account with responsibility for laying out audit programs and determining verification procedures to be used in determining the scope of work to be performed, at least one year of which shall have been equivalent in responsibility to that involved in making the more difficult field or office audits. (Experience in California state service applied toward this pattern must include one year of experience at a level equivalent to Tax Auditor, Board of Equalization, Range B.)

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**KNOWLEDGE AND ABILITIES**

**Knowledge of:** General accounting and auditing principles and procedures and business law; specialized practices and procedures used in tax auditing; provisions of the tax laws administered by the State Board of Equalization, related legal opinions and court decisions, and departmental policies, rules, and regulations; and organization of the State Board of Equalization, particularly the tax auditing programs.

**Ability to:** Apply the required knowledge; conduct audits or financial examinations of taxpayer's accounts and records; meet with and obtain the cooperation of persons subject to tax or regulation; create and maintain an atmosphere of good will in beginning and completing an audit and disclosing findings critical in nature; analyze data and draw sound conclusions; analyze situations accurately and take effective action; prepare clear, complete, and concise reports; and communicate effectively, both verbally and in writing.

#### **POSITION DESCRIPTION**

The Associate Tax Auditor is the full journey level in the audit series. Incumbents, under general direction, either: (1) conduct the more difficult and complex audits, which may include leading lower level auditors; or (2) in a Headquarters unit, review field audit reports or petitions for redetermination or claims for refund; prepare summaries and statements of fact for use in hearings or court proceedings; and correspond and discuss the application of tax laws with taxpayers, attorneys, accountants, and District office staff.

Positions exist with the Board of Equalization in various locations throughout California; Chicago, Illinois; Houston, Texas and New York City, New York.

Various positions may require the incumbent to be fingerprinted.

#### **DISTINGUISHING CHARACTERISTICS**

Willingness to travel and work odd hours away from the office.

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#### **VETERANS PREFERENCE**

**Veterans' Preference** credits will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference credit.

#### **CAREER CREDITS**

**Career Credits** do not apply and will not be added to the final score of this examination.

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#### **SELECTION PLAN**

Qualification Appraisal Interview, Weighted 100%. Interview will be held as the needs of the department warrant.

#### **EXAMINATION INFORMATION**

This examination will consist of a qualifications appraisal interview weighted 100.00%. The interview will include a number of predetermined job-related questions. In order to obtain a position on the eligible list, a minimum rating of 70.00% must be attained in the interview. **COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.**

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#### **CONTACT INFORMATION**

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, CA 95814.

## DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

<http://spb.ca.gov/jobs/resources/jobspecs.htm>

## GENERAL INFORMATION

**For an examination with a written feature**, it is the candidate's responsibility to contact the Board of Equalization three days prior to the written test date if he/she has not received his/her notice of appointment.

**For an examination without a written feature**, it is the candidate's responsibility to contact the Board of Equalization three weeks after the final filing date if he/she has not received his/her notice.

**If a candidate's notice** of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

**Examination Locations:** When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

**Applications are available** at [www.jobs.ca.gov](http://www.jobs.ca.gov), State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**The testing department** reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

**Candidates needing special testing arrangements** due to a disability must mark the appropriate box on the application and/or contact the testing department.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

**If Promotional Examinations Only:** Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices, at the State Personnel Board office or [www.jobs.ca.gov](http://www.jobs.ca.gov) .

**If High School Equivalence is Required:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

**College Education:** The qualifications meeting the requirement “Equivalent to graduation from college” means satisfaction of the requirements for the bachelor’s degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor’s degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

**Veterans’ Preference Points:** California Law (Government Code 18971-18978) allows the granting of Veterans’ Preference Points in Open entrance and Open, Non-Promotional entrance examinations. Veterans’ Preference Points will be added to the final score of all competitors who are successful in these types of examinations, and who qualify for and have requested these points by mail. In Open (only) entrance examinations, Veterans’ Preference Points are granted as follows: 10 points for veterans, widows, and widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. In Open, Non-Promotional entrance examinations, Veterans’ Preference Points are granted as follows: 5 points for veterans and 10 points for disabled veterans. Employees who have achieved permanent State civil service status are not eligible to receive Veterans’ Preference Points. Permanent State civil service status means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned or were dismissed from State civil service are not eligible to receive Veterans’ Preference Points. Veteran status is verified by the State Personnel Board (SPB). Directions to apply for Veterans’ Preference Points are on the Veterans’ Preference Application (STD. Form 1093) which is available at [www.spb.ca.gov](http://www.spb.ca.gov) or from the State Personnel Board, 801 Capitol Mall, Sacramento, CA 95814 and the Department of Veterans Affairs.

**TTY** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Hearing Impaired:  
From TDD phones 1-800-735-2929 or from voice phones 1-800-735-2022

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